

# WORK SHEET FOR DEPENDENCY SUPPORT

In order to maximize your deductions, please complete this form

Client \_\_\_\_\_ Tax Year \_\_\_\_\_

## SOURCES OF DEPENDENT'S INCOME

Wages, Salaries, Commissions, and Business Income	
Dividends, Interest, Pensions, and Annuities	
Gross Rental Income	
Receipts from Sales of Property	
Social Security and Veteran's Benefits	
Welfare and Unemployment Compensation	
Gifts and inheritances	
Other (specify)	
<b>TOTAL A</b>	

### GROSS INCOME TEST

**Yes      No**

Did dependent have gross taxable income of the exemption amount or more? Yes      No

## DEPENDENT'S INCOME (PART E) USED FOR NON-SUPPORT PURPOSES

Savings	
Payments for Stocks & Bonds Purchased	
Payments of Income & Social Security Taxes	
Life Insurance Premiums	
Payments on Capital Purchases (Car, Boat, House, Furniture, etc)	
Other (specify)	
<b>TOTAL B</b>	

## AMOUNT SPENT FROM ALL SOURCES TO SUPPORT DEPENDENT

Lodging (Pro-Rated)	
Food (Pro-Rated)	
Telephone, Utilities, and Household Repairs (Pro-Rated)	
Clothing	
Education	
Medical and Dental (Including Medical Insurance Premiums)	
Travel, Recreation, and Hobby	
Other (specify)	
<b>TOTAL C</b>	

### CALCULATION

Amount contributed by dependent for own support **(D EQUALS A less B)**

Amount contributed by others (excluding welfare) for dependent's support **(E)**

Amount contributed by taxpayer for dependent's support **(C less D and E)**

**NOTES:** If the amount contributed by the taxpayer was more than 50% of support for the year, then this dependent passes the support test.

If not, can a Multiple Support Agreement be done?

**DO NOT INCLUDE IN TOTAL SUPPORT THE FOLLOWING:**

Federal, state, and local income taxes paid by persons from their own income; Social Security and Medicare taxes paid by persons from their own income; Life insurance premiums; Funeral expenses; Scholarships received by your child if your child is a full time student; (If a child is committed to a state training school because of antisocial behavior, the value of the room, board, and education provided is not a scholarship; it must be included in support); Survivors' and Dependents' Educational Assistance payments used for support of the child who receives them.